

Message Text

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PAGE 01 BONN 04306 091536Z
ACTION L-03

INFO OCT-01 EUR-12 ISO-00 SS-15 TRSE-00 DODE-00 EB-08
SP-02 CIAE-00 INR-10 NSAE-00 CA-01 SCS-06 /058 W
-----034149 100615Z /15
R 091526Z MAR 78
FM AMEMBASSY BONN
TO SECSTATE WASHDC 6579

LIMITED OFFICIAL USE BONN 04306

FOR L/M BURMAN AND L/EUR DAMROSCH

E. O. 11652: N/A
TAGS: AFSP, AINF, GW, WB, AKB
SUBJECT: STATUS OF US CITIZENS IN LOCAL NATIONAL
POSITIONS ADMINISTERED BY US FORCES IN BERLIN:
ARE THEY US GOVERNMENT EMPLOYEES?

REF: (A) STATE 42292, (B) USBERLIN 207 AND PREVIOUS

1. THE FOLLOWING CABLE FROM US MISSION BERLIN IS BEING
REPEATED FOR YOUR INFO:

2. QUOTE. PARA 11 REFTTEL A INSTRUCTED USBER ADMIN
OFFICER TO SIGN IRS FORM SS-10 (CONSENT TO FIX PERIOD OF
LIMITATION ON ASSESSMENT OF EMPLOYMENT TAXES) WITH
RESPECT TO THOSE USG CITIZENS CONTRACTED BY USBER AND
PAID BY OCCUPATION COST FUNDS. BEFORE HIS RECENT DEPART-
URE FROM DEPARTMENT, USBER LEGAL ADVISER CONSULTED WITH
WAYNE CHRISTIE OF IRS OFFICE OF INTERNATIONAL OPERATIONS
ON MANNER IN WHICH SS-10 FORM WOULD BE FILLED OUT.
FOLLOWING IS MANNER IN WHICH FORM WILL BE FILLED OUT.

BEGIN FORM

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IN REPLY REFER TO - LEAVE BLANK
NAME OF TAXPAYER - US CITIZENS CONTRACTED BY US MISSION
BERLIN TO PERFORM SERVICES IN CONNECTION WITH THE
OCCUPATION OF BERLIN AND WHO ARE PAID BY OCCUPATION COST
FUNDS.
IF SOLE OWNER, SHOW TRADE NAME - LEAVE BLANK
TYPE OF ORGANIZATION - US MISSION BERLIN

ADDRESS - CLAYALLEE 170, 1000 BERLIN 33

(1) THE FEDERAL UNEMPLOYMENT TAX ACT, FOR CALENDAR YEAR - 1974

(2) THE FEDERAL INSURANCE CONTRIBUTIONS ACT, FOR TAX PERIODS FROM 1 - JANUARY 1974 THROUGH 31 DECEMBER 1974.

(3) THE INCOME TAX WITHHOLDING PROVISIONS OF CHAPTER 24..., FOR TAX PERIODS - 1 JANUARY 1974 THROUGH 31 DECEMBER 1974.

(4) THE RAILROAD RETIREMENT TAX ACT, FOR TAX PERIODS - LEAVE BLANK

PLUS ANY APPLICABLE ADDITIONS TO THE TAX, MAY BE ASSESSED AT ANY TIME ON OR BEFORE - 30 JUNE 1979.

(IMMEDIATELY BEFORE THE SIGNATURE LINES THE STATEMENT CONTAINED IN PARA 13 REFTEL A WILL BE INSERTED)

SIGNATURE - IRVIN HICKS, ADMIN OFFICER, US MISSION BERLIN, DATE.

REMAINDER OF FORM - LEAVE BLANK.

END FORM

3. CHRISTIE REQUESTED THAT THE DATES INSERTED WITH RESPECT TO THE FEDERAL INSURANCE CONTRIBUTIONS ACT AND THE INCOME TAX WITHHOLDING PROVISIONS OF CHAPTER 24 BE CHECKED WITH IRS ATTACHE SPENCER.

4. THE DATE 30 JUNE 1979, AS THE DATE TO WHICH THE LIMITED OFFICIAL USE

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STATUTE OF LIMITATIONS FOR TAX YEAR 1974 WOULD BE EXTENDED, WAS SELECTED AT THE REQUEST OF CHRISTIE.

5. USBER WILL REQUIRE THREE (3) COPIES OF IRS FORM SS-10.

6. ACTION REQUESTED:

(A) THREE (3) COPIES OF FORM SS-10.

(B) PER PARA 3 OF THIS MESSAGE, SPENCER REVIEW OF DATES.

(C) ANY GENERAL COMMENTS WHICH EMBASSY OR SPENCER MAY HAVE ON PROPOSED COURSE OF ACTION. UNQUOTE
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Message Attributes

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Draft Date: 09 mar 1978
Decaption Date: 01 jan 1960
Decaption Note:
Disposition Action: RELEASED
Disposition Approved on Date:
Disposition Case Number: n/a
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Disposition History: n/a
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Message ID: 540ad9ca-c288-dd11-92da-001cc4696bcc
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Original Classification: LIMITED OFFICIAL USE
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